

Wind Energy in Massachusetts in 2009

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As gas prices rise and domestic energy alternatives emerge, wind energy is no longer a zephyr of hope. It has entered the energy industry with a boreal projection of fortitude. Wind-generated electricity reduces greenhouse gas emissions and air pollution and better utilizes our natural resources. With the plethora of open spaces in the United States and a new surge in offshore research and development, the wind industry is projected to grow at a typhonic rate. Individuals such as T. Boone Pickens, President Barack Obama, as well as a new Congress, are urging fresh incentives such as construction grants and tax credits. This report includes analysis of the federal regulations and Massachusetts laws implicated during the construction and operation of a wind energy facility as well as recent legislative acts and grassroot developments within the wind industry.

National Environmental Policy Act

The National Environmental Policy Act of 1969 (NEPA), 42 U.S.C. §4332 § 102, requires an Environmental Impact Statement (EIS) if a wind project constitutes a major federal action. A major federal action can be the issuance of a federal permit, license, or funding. If a federal permit, license, or funding is used or needed then an EIS is required. The EIS is to be created by the responsible federal official who heavily relies on the project proponent in developing the EIS. Under NEPA section 102(B), an EIS must identify: (i) the environmental impact of the proposed action, (ii) any adverse environmental effects which cannot be avoided should the proposal be implemented,

(iii) alternatives to the proposed action, (iv) the relationship between local short-term uses of man's environment and the maintenance and enhancement of long-term productivity, and (v) any irreversible and irretrievable commitments of resources which would be involved in the proposed action should it be implemented.

The project proponent essentially gets the first opportunity to argue that the project does not have a significant impact on the environment, which in turn will allow for the project proponent to quickly move forward with construction and operation. It is important to note that it can be costly and time-consuming for the project proponent to be involved in developing the EIS. An EIS requires significant research and analysis.

□ During this process, the responsible federal official shall consult with and obtain the comments of any federal agency that has jurisdiction by law or special expertise with respect to any environmental impact involved. All federal agencies must study, develop, and describe appropriate alternatives to recommended courses of action in any proposal which involves unresolved conflicts concerning alternative uses of available resources as well as make available to States, counties, municipalities, institutions, and individuals, advice and information useful in restoring, maintaining, and enhancing the quality of the environment. Additionally, all federal agencies must initiate and utilize ecological information in the planning and development of resource-oriented projects.

Massachusetts Environmental Policy Act (MEPA)

The Massachusetts Environmental Policy Act (MEPA), 310 CMR 11.00, is the Commonwealth's version of NEPA. MEPA requires that the Commonwealth evaluate the environmental impacts of a proposed project that requires state agency action. Agency actions include granting state permits or licenses, providing state financial assistance, or the transfer of state land. The

MEPA office is within the Executive Office of Environmental Affairs (EOEA). EOEA is the state agency that is responsible for enacting regulations that govern the Massachusetts Environmental Policy Act (MEPA) process. Through MEPA, the Secretary of Energy and Environmental Affairs conducts environmental impact reviews of certain projects that require state agency action. MEPA determines the scope of an environmental impact report, if one is required.

MEPA establishes jurisdiction only over aspects of a project within the subject matter of any required permit or within the area subject to a land transfer that are likely, directly or indirectly, to cause damage to the environment. 310 CMR 11:01 (2) Damage to the environment is defined as any destruction or impairment (not including insignificant damage or impairment), actual or probable, to any of the natural resources of the Commonwealth including, but not limited to, air pollution, water pollution, improper sewage disposal, pesticide pollution, excessive noise, improper operation of dumping grounds, impairment and eutrophication of rivers, streams, flood plains, lakes ponds or other surface or subsurface water resources, destruction of seashores, dunes, marine resources, underwater archaeological resources, wetlands, open spaces, natural areas, or other historic districts or sites. 310 CMR 11:02 (2) Subject matter jurisdiction may be limited to a particular structure, facility or activity and its direct and indirect environmental impacts. 310 CMR 11:01

The review thresholds do not apply to a lawfully existing structure, facility or activity, routine maintenance, a replacement project, or a project that is consistent with a special review procedure review document. Also, the review thresholds do not apply to plans or document that have been prepared with the express purpose of assessing the potential environmental impacts from future projects, have been reviewed as such in accordance with MEPA and 301 CMR 11.00, and have been allowed or approved by an participating agency, unless the filing of an ENF and an EIR (Environmental Impact Review) was

required by a decision of the Secretary on any such review document, plan or document. 310 CMR 11:01 (2). An EIR is essentially a detailed report/statement about the project and can often be quite lengthy, just as the EIS on the federal level (NEPA).

The Secretary may require a project proponent to provide information regarding a project's consistency or compliance with any applicable federal, municipal, or regional statutes and regulations. MEPA and 301 CMR 11.00 do not give the Secretary authority to make any formal determination regarding such consistency or compliance. 310 CMR 11:01 (3)

If a project is subject to MEPA jurisdiction and it either meets or exceeds one or more review thresholds or the Secretary requires review, the project proponent begins MEPA review by preparing and filing an Environmental Notification form with the Secretary. The Secretary publishes the appropriate pages of the ENF in the next Environmental Monitor. A 30-day review period follows. The first 20 days of that 30-day review are open to Secretary review and commentary, on as well as comments by agencies, persons or the MEPA office (which ordinarily conducts a site visit and public consultation session). At the close of the 30-day review period, the Secretary will decide whether to require an EIR.

If an EIR is not required then an agency may take agency action on the project. 301 CMR 11:01 (4), 11.05, 11.06. If an EIR is required then the proponent prepares and files it with the Secretary. The Secretary shall ordinarily require a draft and final EIR but may allow a single EIR. The Secretary publishes notice of the availability of the EIR in the next Environmental Monitor. This process is followed by a 37-day review period, with the first 30 days open to review by agencies, persons, the MEPA office, and the Secretary. An agency may take action on the project provided that the Secretary has determined that the single or final EIR is adequate and 60 days have elapsed following the publication of the notice of the

availability of the single or final EIR in the Environmental Monitor. 301 CMR 11.01 (4), 11.07, 11.08 3310 CMR 11:01 (4)

An agency or person may request an advisory opinion of the Secretary as to the meaning or applicability of any provision or requirement in MEPA or 301 CMR 11.00, including as to whether an entity is an agency, whether a decision or action is agency action, whether a project is subject to MEPA jurisdiction, and whether a project meets or exceeds one or more review thresholds. 301 CMR 11.02 (6)

MEPA does not approve the project; it approves the EIR. The EIR will then be forwarded to appropriate agencies that require it. Further information about MEPA regulations can be found at www.mass.gov/envir/mepa.

Federal Aviation Administration

A wind energy project must not adversely affect air traffic or radar systems. The Federal Aviation Administration (FAA) has oversight of navigable airspace and communications and navigation technology of commercial military, and Department of Defense operations. The FAA requires that a Notice of Proposed Construction (Form 7460-1) be filed for any object that extends more than 200 feet above ground level. The FAA performs an initial aeronautical study and issues a Determination of No Hazard to Air Navigation (DNH), which will allow the wind energy project to move forward, or a Notice of Presumed Hazard (NPH). If the FAA issues a NPH, it will then initiate an in-depth technical analysis (extended study) to determine the impacts on air operations.

The FAA evaluates: (1) imaginary surface penetration, (2) operational impacts, and (3) electromagnetic interference. The FAA can suggest modifications that will allow for the issuance of a DNH. After the extended study, which includes public comment, if there remains an operational impact then the FAA will attempt to negotiate an acceptable height for the project. If the project cannot obtain an acceptable height then the FAA

will issue a Determination of Hazard (DNH). This decision can be appealed. If the appeal fails then the project proponent must appeal the issue in federal Court. Wind project developers can request an "Airspace Obstruction Report and Opinion Letter" to identify potential problems in a project. 14 CFR 77

The FAA also requires lighting for all structures 200 feet or higher above ground level. However, this requirement has been amended when a wind farm would cause a nuisance to neighbors. A wind farm is defined as a "wind turbine development that contains more than three turbines of heights over 200 feet above ground level." Lights are required at least every one-half mile and any flashing or pulsed obstruction lighting must be synchronized or flash simultaneously. It is recommended that wind turbines be painted in white so as to provide daytime warning. If white paint is not used then lights are required during the daytime. Advisory Circular AC 70/7460-1K

Local Ordinances and Bylaws

In addition to the state and federal regulations cited above, each wind power project will be required to obtain approval from local governments. Building and zoning permits will be city or town specific.

Other Laws That May Be Implicated

Federal Law

Cultural Sites: Protection and Enhancement of the Cultural Environment, Executive Order 11593 (5/15/71)

Clean Water Act (CWA), 33 U.S.C. §401, 402 (implicated during dredging and filling of wetlands)

Rivers and Harbors Act (RHA) 33 U.S.C. §403

Endangered Species Act (ESA) 16 U.S.C. §1536
Fish and Wildlife Coordination Act 16 U.S.C. §§ 661-666(c)
Magnuson-Stevens Conservation and Management Act 16 U.S.C.
§1855
Migratory Bird Treaty Act 16 U.S.C. §703
Migratory Bird Conservation Act 16 U.S.C. §715
National Historic Preservation Act 16 U.S.C. §470 et seq.
Archeological Resources Protection Act 16 U.S.C. §470(aa)
et seq.
Archeological and Historic Preservation Act 16 U.S.C. §469a
et seq.
Antiquities Act 16 U.S.C. 431 et seq.
Bald and Golden Eagle Protection Act 16 U.S.C. §668
Invasive Species, Executive Order 13112 (2/3/99)
Responsibilities of Federal Agencies to Protect Migratory
Bird, Executive Order 13186 (2/10/99)
American Indian Religious Freedom Act 42 U.S.C. 1996
Native American Graves Protection and Repatriation Act 25
U.S.C. 3001
Indian Sacred Sites, Executive Order 13007 (5/24/96)
Consultation and Coordination with Indian Tribal Gov.,
Executive Order 13175 (9/9/2000)
Clean Air Act 42 U.S.C. 7401 et. seq.

Massachusetts Law

Agriculture and Conservation Act M.G.L. c. 131 §40
Community Preservation Act M.G.L. c. 44
Massachusetts River Protection Act M.G.L. c. 131 §40
(projects must prove that a practicable alternative location
other than a river does not exist, and no significant impact
on river exists)
Massachusetts Noise Control Regulation 310 CMR 7.10
Water Management Act M.G.L. c. 21G; 310 CMR 36.00
Wetlands Protection Act M.G.L. c. 131, 40; 310 CMR 10.00

Public Waterfront Act M.G.L. c. 91; 310 CMR 9.00
Massachusetts Clean Air Act M.G.L. c. 111 §142A-142
Local bylaws and ordinances
Town or city conservation commissions

Federal Acts, Tax Incentives and Provisions

Private Wind Energy Companies

Private companies are eligible for a Renewable Electricity Production Tax Credit (PTC). 26 U.S.C. § 45 PTC is a business credit that applies to electricity generated from wind facilities for sale at "wholesale" (i.e., to a utility or other electricity supplier who then sells to customers at "retail"). It applies to electricity that is produced during the first ten years of a wind facility's operation. The wind facility subtracts the value of the credit from the business taxes that it would normally pay. PTC was originally included in the Energy Policy Act of 1992 (EPAct). The inclusion of PTC within the Act highlighted the importance of wind energy. It also was an attempt to correct historically favored conventional energy technologies such as oil and coal. Congress and the Senate recently renewed the wind PTC through December 31, 2009. Under current law, an income tax credit of 2.1 cents/kilowatt-hour is allowed for the production of electricity from utility-scale wind turbines.

Energy Improvement and Extension Act of 2008

(Long-term Extension and Modification of Renewable Energy Production Tax Credit)

The Energy Improvement and Extension Act of 2008 (H.R. 6049), passed by the Senate on September 23, 2008, would modify and extend expiring provisions related to energy production and conservation and also provides for revenue enhancements. The Act would extend the tax credit for the production of electricity from renewable resources through 2009 for wind and refined coal facilities as well as through 2010 for closed and open-loop

biomass facilities and for hydropower production. It would extend through 2016 the tax credit for residential energy efficient property and allow for a residential energy tax credit for 30% of small wind energy property expenditures.

American Recovery and Reinvestment Act of 2009

The American Recovery and Reinvestment Act of 2009 (also known as the "2009 Recovery Act" or the "federal stimulus") was passed on February 13, 2009. It provides a production tax credit for electricity power created by renewable energy sources at qualified facilities that are placed into service before a specific date. Specifically, the Act provides a three-year extension (from January 1, 2010 to January 1, 2013) of the date by which a wind power facility must be placed into service in order to qualify for the federal production tax credit. The Act also provides numerous personal/residential exemptions, tax credits and grants for small wind energy projects that generate less than 100 kilowatts of electricity. This portion of the Act is estimated to cost \$13.143 billion over 10 years.

The Act allows taxpayers that place a qualified investment credit facility in service between the above dates to irrevocably elect to take an investment tax credit equal to 30% of the cost of the facility in the year in which the facility begin service, instead of electing to take the production tax credit for electricity produced from the facility over the next ten years. Facilities that produce electricity from wind, closed-loop biomass, open-loop biomass, geothermal, small irrigation, hydropower, landfill gas, waste-to-energy, and marine renewable facilities are eligible for a production tax credit. Because of current market conditions, it is difficult for many renewable projects to find financing due to the uncertain future tax positions of potential investors in these projects. The bill would allow facilities that are placed-in-service in 2009 and 2010 to elect to claim the investment tax credit in lieu of the production tax credit. This portion of the Act is estimated to cost \$218 million over 10 years.

Also, the Act repeals the individual dollar caps for qualified small wind property. Under the previous laws, businesses were only allowed to claim a 30% tax credit for qualified small wind energy property (capped at \$4,000). Individuals were allowed to claim a 30% tax credit for qualified small wind energy property (capped at \$500 per kilowatt of capacity, up to \$4,000). As a result of the Act, each of these properties is now eligible for an uncapped 30% credit. This portion of the Act is estimated to cost \$872 million over 10 years.

In addition, the Act authorizes an additional \$1.6 billion of new Clean Renewable Energy Bonds (CREBs) to finance facilities that generate electricity from the following resources: wind; closed-loop biomass; open-loop biomass; geothermal; small irrigation; hydropower; landfill gas; marine renewable; and trash combustion facilities. This \$1.6 billion authorization will be subdivided into thirds with one-third allocated for qualifying projects of state/local/tribal governments, one-third allocated to qualifying projects of public power providers, and one-third allocated to qualifying projects of electric cooperatives. This section of the Act is estimated to cost \$578 million over 10 years.

Finally, the Act authorizes an additional \$2.4 billion of qualified energy conservation bonds to finance state, municipal and tribal government programs and initiatives designed to reduce greenhouse gas emissions. The Act permits qualified energy conservation bonds to be issued as loans and grants for capital expenditures to implement green community programs. This portion of the Act is estimated to cost \$803 million over 10 years.

Massachusetts Acts, Tax Incentives and Provisions

Massachusetts Excise Tax Deduction for Solar or Wind-Powered Systems, M.G.L. c. 63 § 38H

In Massachusetts, businesses may deduct from their net

income, for state excise tax purposes, expenditures paid or incurred from the installation of any "solar or wind powered climatic control unit and any solar or wind powered water heating unit or any other type unit or system powered thereby," including labor expenditures. The installation must be located in Massachusetts and used exclusively within the trade or business of the organization claiming the tax exemption. An organization that qualifies for this deduction will not be taxed under the tangible property measure of the state's corporate excise tax. The exemption is effective for the length of the equipment's depreciation period.

Massachusetts Residential Renewable Energy Income Tax Credit, M.G.L c. 62 § 6(d)

Massachusetts allows a 15% credit, up to \$1,000, against the state income tax for the net expenditure* of a renewable-energy system (including installation costs) installed on an individual's primary residence. If the credit amount is greater than a resident's income tax liability, the excess credit amount may be carried forward to the next succeeding year for up to three years. Eligible technologies include solar water and space heating, photovoltaics (PV), and wind-energy systems. The original use of the system must begin with the taxpayer, and the system should "reasonably be expected to remain in operation for at least five years."

The credit is available to any owner or tenant of residential property. For a newly constructed home, the credit is available to the original owner/occupant. Joint owners of a residential property shall share any credit available to the

* The term "net expenditure" is defined as the total of the purchase price for any renewable energy source property and installation cost less any federal tax credits or rebates received from the U.S. Department of Housing and Urban Development.

property under this subsection in the same proportion as their ownership interest.

Massachusetts Renewable Energy Property Tax Exemption, M.G.L. c. 59 §5

Wind-energy systems that are used as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of taxable property are exempt from local property tax for a 20-year period. This incentive applies only to the value added to a property by an eligible system, according to the Massachusetts Department of Energy Resources (DOER). It does not constitute an exemption for the full amount of the property tax bill.

Renewable Energy Equipment Sales Tax Exemption, M.G.L. c. 64H §6(dd)

Massachusetts law exempts "equipment directly relating to any solar, windpowered; or heat pump system, which is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of an individual's principal residence in the Commonwealth" from the state's sales tax.

Mass Energy - Renewable Energy Certificate Incentive

The Energy Consumers Alliance of New England (ECZANE), which operates as Mass Energy Consumers Alliance in Massachusetts and as People's Power & Light in Rhode Island, is a non-profit organization that buys Renewable Energy Credits (RECs) from photovoltaic (PV) systems and small wind-energy systems. The RECs from PV systems and small wind-energy systems are packaged together with low-impact hydro and biomass RECs and sold as New England GreenStart, a renewable energy-based electricity product marketed through GreenUp. GreenUp is a green power program offered by National Grid, an investor-owned electric utility serving customers in Massachusetts and Rhode Island.

ECANE offers to purchase RECs from PV systems and wind-energy systems installed in Massachusetts after 1998 at \$30 per megawatt-hour (\$0.03 per kilowatt-hour) for a period of three years. After the three-year contract, owners can consider other opportunities for selling RECs in the green power market; one option includes extending the purchase agreement with ECANE. PV system owners and small wind-energy system owners may also choose to donate their RECs as a contribution to green power market development. RECs sold to ECANE may not be claimed by any other electricity supplier or used by electric utilities to meet Renewable Portfolio Standards (RPSs) or emissions restrictions.

Public Utility Companies

Public utility companies are eligible to receive a similar credit to the PTC called a Renewable Energy Production Incentive (REPI). REPI is a direct payment to a public utility that installs a wind facility. REPI is equal to the PTC. REPI must be appropriated annually by Congress and can sometimes be difficult to obtain full funding because of competing federal spending priorities.

Massachusetts Renewables Portfolio Standard

The Renewables Portfolio Standard (RPS) is a market-driven policy that requires each company that generates electricity in the United States to obtain part of the electricity it supplies from renewable energy sources. Twenty-six states and the District of Columbia have adopted RPS requirements. Massachusetts adopted the RPS in the Electricity Utility Restructuring Act of 1997. Under the Act, a Massachusetts retail electricity supplier is required to obtain 4% of retail electricity from renewable energy by 2009.

To meet the RPS a company can either generate electricity from renewables or buy credits or electricity from a renewable generator. Congress has considered legislation to establish a

national RES since 1997. In 2007, the U.S. House of Representatives voted in favor of including an RES as part of its energy bill. The bill would have required a 15% RES by 2020 and allowed 4% of that standard to be met through efficiency improvements. The Senate did not include a RES because of the uncertainty that it could secure votes to overcome a filibuster. Congress may consider a national RES in 2009.

The Massachusetts Department of Energy Resources (DOER) issued emergency regulations (225 CMR 16.00) in January 2009, which created the new Alternative Energy Portfolio Standard (APS). On February 6, 2009, the Department of Energy Resources proposed final regulations for RPS, expanding the Massachusetts RPS program structure by adding an additional class, RPC Class II, as well as a new portfolio standard, APS. The Green Communities Act, Section 16 establishes a new goal for Massachusetts: to meet 20% of its electricity consumption with new renewable and alternative energy generation by 2020.

The RPS Class I minimum standard must achieve 15% by 2020 and the APS program will provide the remaining 5%. Beginning in 2009 at 4%, each year will require a 1% increase in alternative energy consumption. Wind energy, ocean thermal energy, wave or tidal energy, and solar thermal electric energy are a few of the "units" (businesses) that are included in RPS Class I. Most of the existing businesses eligible for RPS Class II are biomass, small hydro, landfill gas projects, and waste energy generation units. The comment period for the final regulations closed on February 19, 2009. On March 12, 2009, DOER filed its proposed final regulations with the legislature, for referral to the appropriate committees. There will be a 30-day review period during which committee members can hold public hearings and solicit comments as well as interact with DOER. DOER will then consider the views of the committee before filing its final regulations with the Secretary of State.

Problems with the PTC and Wind Energy Industry

The industry as a whole needs consistent support from Congress and the Senate. Congress has renewed the tax credit five times since 1999, however Congress has allowed for the credit to lapse before it once again extended it. Congress also voted to extend the credit for short periods of time. The uncertainty of the tax credit causes unemployment within the industry and also interferes with investments. Each time the PTC has been permitted to expire, the wind industry suffers a 73-95% drop in wind energy installations in the subsequent year.¹ The industry needs consistent policy to continue to rapidly grow. The wind industry is urging Congress to pass a PTC extension of at least five years.

The wind energy industry needs a new penalty system that recognizes the different nature of wind facilities and allows them to compete on a fair basis. If a wind facility is unable to deliver electricity when it is scheduled to be transmitted, the wind facility is charged a large penalty fee. The penalty fee is designed to deter "gaming" techniques that allow for a company to gain advantage against competitors. Wind is variable and therefore the transmission of electricity is not guaranteed. A new penalty system would allow for wind energy companies to produce electricity at a lower price.

According to the American Wind Energy Association, transmission will be a key issue for the wind industry's future development over the next two decades. Currently, the transmission system of the central United States needs to be extensively redesigned and redeveloped in order to effectively transmit electricity from wind facilities to population centers. The current system is unreliable and causes shortages and price uncertainty. Larger, high-voltage distribution lines are needed.

The Wind Industry in Massachusetts

¹ AWEA Legislative Priorities at <http://awea.org/legislative/#PTC> (last visited Feb. 23, 2009).

ISO New England

ISO New England is a non-profit corporation that oversees the movement or transfer of energy into, out of, or through the "New England Control Area" according to the Open Access Transmission Tariff (OATT). It serves the electricity demands of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont. It owns the interconnection transmissions lines and determines which connection components are required for the transmission process. It also managements the bulk electric power system and wholesale markets' planning processes.

Massachusetts Wind Working Group

The Massachusetts Wind Working group provides a forum where government, academic institutions, utilities, energy marketers, developers, and community stakeholders can collaborate to promote smart and successful wind energy development in Massachusetts, identify barriers and opportunities related to wind development, develops plans to overcome barriers to siting good wind projects, promote public understanding of wind power, its benefits and impacts, and foster job creation and economic development. Both small (residential/farm), and community and commercial-scale projects are included. The Wind Working Group is open to any interested party that supports the group's mission.

Massachusetts Technology Collaborative Renewable Energy Trust (MTC)

The Massachusetts Technology Collaborative Renewable Energy Trust (MTC) offers programs for energy project developers that provide financial assistance as they "undertake the high-risk, early-stage activities" related to the development of new renewable energy facilities. Pre-development financing is available for wind and biomass energy projects that generate 3,000 kW that primarily intend to generate electricity for the wholesale electricity market. A minimum of 50% of the renewable energy produced must be provided to the wholesale market.

Funding for a feasibility project is available up to \$50,000 per project; pre-development funding is available up to \$250,000 per project. The MTC also offers a funding for feasibility study, design, and construction of renewable energy systems that generate greater than 10Kw.

Upcoming Events That May Affect the Wind Industry - Nationwide

Virtual March on Washington, Washington, D.C.

April 2009

The Pickens Plan (which works to "break America's addiction to foreign oil") is orchestrating a virtual march on Washington, D.C. For three days, the march will contact members of Congress through email and phone calls to encourage support for key aspects of the Pickens Plan, recruit new members, submit letters to editors and op-eds to newspapers around the country, hold district meetings and house parties with members of the march to discuss ways to have an impact, and participate in webcast events.

2009 Summer Fuels Outlook Conference, National Association of State Energy Officials, Washington, D.C.

April 14, 2009

The conference will help inform the energy community and other interested parties about the outlook for supplies and prices and will include a short-term energy outlook with presentations by industry representatives and energy experts.

Windpower® 2009 Conference & Exhibition, Chicago, IL

May 4-7, 2009

"Windpower 2009" is the largest annual wind conference and exhibition in the world, with over 13,000 attendees and over 1,000 exhibitors. The conference will focus on the latest industry developments and technologies as well as new products and services.

Upcoming Events That May Affect the Wind Industry - New England

Northeast Cooperative Summit, Boston, MA June 20, 2009

This is the first Northeast Cooperative Summit and 71 cooperatives have already committed to participation. The panels include: Managing in a Recession, Coop-Coop Success, Sustainability and Greening Raising Capital and Financing, and national and regional marketing consortium national speakers as well as important political guests.

AWEA Offshore Wind Project Workshop, Boston, MA December 2-3, 2009

Will provide a "national picture" of the offshore wind energy market, "rules of the road" in various regions, technology considerations, and lessons from Europe.

APPENDIX

American Recovery and Reinvestment Act of 2009, Public Law No.

111-5

American Wind Energy Association www.awea.org

Database of State Incentives for Renewables & Efficiency

www.Dsireusa.org

Electricity produced from certain renewable resources, etc., 25

USC § 45

Executive Office of Environmental Affairs

www.mass.gov/envir/mepa

Federal Aviation Act, Objects Affecting Navigable Airspace,

FAR14 CFR 77

Federal Aviation Administration

http://www.faa.gov/airports_airtraffic/airports/regional_guidance/central/construction/part77/

ISO New England <http://iso-ne.com/index.html>

Massachusetts Department of Energy Resources (DOER)

<http://www.mass.gov/doer>

Massachusetts Energy Consumers Alliance (ECZANE)

<http://www.massenergy.com>

Massachusetts Environmental Policy Act, 310 CMR 11.00

Massachusetts Technology Collaborative Renewable Energy Trust

(MTC) <http://masstech.org/renewableenergy/predevelop.htm>

Massachusetts Wind Working Group

<http://www.ceere.org/rerl/mwwg.html>

National Environmental Policy Act of 1969 (NEPA), 42 U.S.C.

§§4321, 4332 § 102,

Taxation of Business Corporations, Alternative energy sources;
deduction, M.G.L. c. 63 § 38H

Taxation of Income from Annuities, Professions, Employments,
Trade and Business, Credits, M.G.L c. 62 § 6(d)

Taxation, Property; exemptions, M.G.L. c. 59 §5

Tax on Retail Sales of Certain Tangible Property, Imposition and
Rate of Tax, Exemptions, 64H §6(dd)